

Department of Finance

Style Guidelines

Simplicity

- The most effective writing is the simplest.
- The easier something is to understand, the less likely it is to be misconstrued.
- Straightforward sentences with one subject, one verb, and one object are most easily grasped.
- Keep commas to a necessary minimum and try to avoid semicolons entirely.
- Fewer words are better than more.
- Common words are better than obscure words.

Narrative

Introduction

The Department of Finance (DOF) typically has many authors working in concert to write various documents/correspondence. In an effort to achieve a consistent writing style, the following guidelines are to be used when drafting, editing, or proofing **all** departmental documents and correspondence with the exception of Budget Bill language as noted below.

Acronyms and Abbreviations

Acronyms

Acronyms are used repeatedly to mention specific agencies and departments. **Do not** use an acronym if the entity is mentioned only once within a document.

Avoid using acronyms in a title, heading, or subject line in correspondence.

Acronyms may be used once the full name/title has been cited.

Example: Healthy Families Program (HFP).

Do not overuse acronyms because they can confuse, distract, or frustrate the reader.

Example: According to DHS officials, the OSHPD's ARD reported that it has denied both CON and COE applications this month.

Articles with Acronyms

Because acronyms stand in for names of departments or systems, they must be used as exact equivalents. Often, if in a sentence an acronym appears as a noun, it will require an article (a, an, or the) preceding it.

Examples: We examined records of the EDD.
The PUC inspects all railroads.

In the next sentence, no preceding article is needed because the acronym functions as an adjective.

Example: We examined EDD records.

Deciding whether to use the article *the* in front of an acronym can sometimes prove difficult. Many governmental entities no longer place articles before the acronyms that replace the entities' names. When in doubt, use an article before an acronym functioning as a noun.

Below is a partial list of acronyms usually introduced by the article *the*:

the DPA	Department of Personnel Administration
the DMV	Department of Motor Vehicles
the FPPC	Fair Political Practices Commission
the CCC	California Conservation Corps

Here is a partial list of acronyms that **are not** introduced by the article *the*:

CSU	California State University
UC	University of California

Acronyms and Abbreviations <i>(continued)</i>	<p>Plural Forms of Acronyms</p> <p>To make an acronym plural, simply add a lowercase <i>s</i>:</p> <p style="padding-left: 40px;">drug BCPs FSRs</p> <p>To form the singular possessive of an acronym, add an apostrophe plus <i>s</i>. To form the plural possessive, add an <i>s</i> plus an apostrophe to the singular form.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Singular</td><td style="width: 50%;">Plural</td></tr> <tr> <td>Mr. C.'s opinion</td><td>the Ph.D.s' theses</td></tr> <tr> <td>PERS's stock options</td><td>the CPAs' meetings</td></tr> <tr> <td></td><td>the Veterans' home</td></tr> </table> <p>Note: Do not abbreviate Proposition 98, or use any other abbreviations commonly used within the DOF.</p>	Singular	Plural	Mr. C.'s opinion	the Ph.D.s' theses	PERS's stock options	the CPAs' meetings		the Veterans' home
Singular	Plural								
Mr. C.'s opinion	the Ph.D.s' theses								
PERS's stock options	the CPAs' meetings								
	the Veterans' home								
Apostrophe	<p>Do not use an apostrophe in plurals of figures and characters.</p> <p style="padding-left: 40px;"><i>Example:</i> 1990s, 7s, EIRs</p> <p>The word <i>it's</i> is the contracted form of it is. The possessive form of it, is <i>its</i> (no apostrophe). See the <i>Preferred Word Choices, Usages, and Spelling</i> section.</p>								
Bullets and Enumerated Items	<p>Bullets</p> <p>Always use the MS Word function alone to create bullets. Adding spaces or tabs to bullets can cause major editing problems.</p> <p>The sentence preceding a bulleted list should be complete and end with a colon, and always initial cap the bullet.</p> <p>Place periods after independent clauses (complete sentences), dependent clauses, or long phrases that follow bullets.</p> <p style="padding-left: 40px;"><i>Example:</i> The department should take the following steps in addition to those it has already taken:</p> <ul style="list-style-type: none"> • Distribute written procedures to guide staff in the activities listed above. • Make certain that its staff uses appropriate records to calculate distributions. • Promptly distribute all funds collected from the assessment. <p>If a list consists of short phrases composed of two or three words only, do not place any punctuation after the entries.</p> <p style="padding-left: 40px;"><i>Example:</i> We examined the following documents:</p> <ul style="list-style-type: none"> • Financial statements • Statistical reports • Computer-generated spreadsheets <p>Important note: We will no longer use semicolons or commas after list items. Therefore, we do not need to place a conjunction (i.e., and, or, nor, etc.) before the last bullet in a list.</p> <p>See “Other Hints” in the <i>Formatting</i> section.</p> <p>Enumerated Items</p> <p>Within a Sentence: Use parentheses to enclose numbers or letters that accompany enumerated items within a sentence.</p> <p style="padding-left: 40px;"><i>Example:</i> We need the following information to complete your TEC: (1) the cost of the hotel, (2) the cost of the airfare, and (3) the actual time of travel.</p> <p>In a Displayed List: If the enumerated items appear on separate lines, the letters or numbers are followed only by periods.</p> <p style="padding-left: 40px;"><i>Example:</i></p> <ol style="list-style-type: none"> 1. Yellow highlighters 2. Pencils and pens 3. Notebook and paper 								

Capitalization

Suggested capitalization guidelines for use in the words/phrases listed below:

Administration is capitalized when referring to the Governor’s executive function/proposals.

Example: The Administration will propose to spend \$3.8 million.

Budget is capitalized when it is used as a noun.

Example: The Governor’s Budget has provided for new preschool programs.

Note: It is preferred that we use “Governor’s Budget.” However, if within the text the “Budget” is mentioned frequently, use “Budget” rather than “Governor’s Budget.”

Do not capitalize budget when it is used as an adjective.

Example: The downward trends were carried into the budget year.

City and County are capitalized only when they are part of a proper name or formal title:

Examples: Kansas City Yuba County
 the city of Sacramento the county board of supervisors

Compass directions and adjectives derived from them are ordinarily capitalized when they refer to a specific geographical area.

Examples: They live in the East.

 He is a Southern congressman.

But: Chicago is east of Kansas City.

Department/Commission/Board—Capitalize full names when cited. Also capitalize when using “the Department,” “the Commission,” or “the Board” in reference to the complete name of the entity.

Example: The Department of Education has moved its headquarters. The Department is now located on the first floor.

Federal is capitalized only when it is part of a name or title.

Example: They are from the Federal Bureau of Investigation.

Do not capitalize federal in other uses.

Example: The federal government requires State agencies receiving block grants to submit yearly reports on the use of the grants.

Funds

General Fund (initial caps)

special funds or federal funds (lower case unless a specific fund name is cited)

Budget Bill and/or Budget Act (initial caps).

Note: For specific capitalization rules see the Budget Bill Language section.

Item is capitalized when referring to a specific budget item number.

Example: Special funding is provided through Item 4260-333-1212. This Item will be included in the 2000-01 Governor’s Budget.

Legislature is always capitalized.

Program is capitalized only when it is officially part of the program title.

Example: We eliminated the Personal Leave Program. The Program provided significant savings to the General Fund during the State’s fiscal crisis.

Seasons generally **are not** capitalized.

Example: The Budget is released in the winter.

Exception: Capitalize a season when it is specific to the Department of Finance’s process.

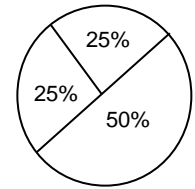
Example: Budget adjustments are made during the Spring Finance Letter process.

Capitalization <i>(continued)</i>	<p>State vs. state—There are various meanings of the term “state.”</p> <p>“State” can stand for: State of California, which means state government. In this use, we always capitalize state.</p> <p><i>Examples:</i></p> <p>Noun—The State recently gave its employees a salary increase. Possessive—The State’s employees recently received a salary increase. Adjective—Recently, State employees received a salary increase.</p> <p>Another meaning for “state” is California—a geographic entity that takes in the public, the private sector, and various levels of government. In any of these instances, do not capitalize “state.”</p> <p><i>Examples:</i></p> <p>Noun—The state has below average rainfall. Possessive—The state’s rainfall is below average. Adjective—California has a Mediterranean climate, since state rainfall is below average.</p> <p>Helpful Hints: If you are going to use the two forms of state in close proximity, consider using “state government” in place of “State” and “California” in place of “state.”</p> <p>Titles—Always capitalize position titles of constitutional and statutory officers, heads of agencies, departments, boards, commissions, etc.</p>
Commas	<p>Use a comma to separate three or more items in a series.</p> <p><i>Example:</i> We will use pink, purple, and red for this year’s cover of the Governor’s Budget.</p>
Dash	<p>Dashes are sentence punctuations which set off the material within them or following them. Do not leave spaces before or after. (Refer to <i>Formatting</i> section.)</p> <p><i>Example:</i> My favorite cars—Mercedes, Porsche, and Jaguar—are all expensive.</p>
Date	<p>When the full date is within a sentence, use a comma after the day and after the year.</p> <p><i>Example:</i> As of July 22, 1995, the program was without funds.</p> <p>To refer to a particular date, do not use ordinal numbers (i.e., 1st, 2nd, 3rd, 4th, and so on).</p> <p><i>Example:</i> We began the audit on March 3. Not: We began the audit on March 3rd (or third).</p> <p>When only the month and year are within a sentence, do not use a comma to separate them. Use a comma after the year only if it comes at the end of an introductory or parenthetical phrase.</p> <p><i>Examples:</i> The January 1995 report specified which programs were active. January 1995 was a wet month. The report, issued in January 1995, specified which programs were active. In January 1995, the report specified which programs were active.</p>
Fiscal Year, Personnel Year, Past Year, Current Year, and Budget Year	<p>When referring to fiscal year, use “fiscal year 200x-0x” when first used in your narrative. Do not refer to fiscal years thereafter with the terminology <i>fiscal year</i>.</p> <p>Do not use the abbreviation FY in the narrative. It is acceptable to use “FY” in tables and charts.</p> <p>Note: References to the turn-of-the-century fiscal year 1999-2000 will be reflected traditionally as “1999-00.”</p> <p>Reference to current year, budget year, personnel year, or past year should be spelled out in the narrative. Do not use their abbreviations (CY, BY, or PY).</p>

<p>Hyphen</p>	<p>A compound adjective consists of two or more words that function as a unit and express a single thought. Hyphenate the elements of a compound adjective that occur <i>before</i> a noun.</p> <p><i>Examples:</i> a high-ranking official same-day service community-based organizations</p> <p>Hyphenate all fractions.</p> <p><i>Examples:</i> one-half, two-thirds</p> <p>Whenever necessary, use a hyphen to prevent one word from being mistaken for another.</p> <p><i>Examples:</i> lock the coop multiply by 12 a unionized factory buy a co-op a multi-ply fabric an un-ionized substance</p> <p>Hyphenate between numbers and units of time when used as adjectives before a noun.</p> <p><i>Example:</i> one-year period three-hour course 12-day seminar</p> <p>In general, do not use a hyphen to set off a prefix at the beginning of a word or suffix at the end of a word.</p> <p><i>Example:</i> nonfederal</p>
<p>Numbers</p>	<p>Whole numbers ten and under should be spelled out; numbers above ten should be in figures. However, when numbers under ten are used with those above ten, figures should be used.</p> <p><i>Examples:</i> The department hired eight new inspectors in October. The department Director said the department needed 18 new positions. The Director requested 18 new positions but was granted only 8. Our four sons consumed a total of 18 hamburgers, 5 large bottles of diet Coke, 12 Dove Bars, and about 2,000 cookies—all at one sitting. (Figures are used for all the related items of food; the other numbers—four and one—are spelled out, since they are not related and are not over ten.)</p> <p>Spell out a number that appears at the beginning of a sentence.</p> <p><i>Example:</i> Twenty-eight filing cabinets were lost in the fire, but fifteen resisted the flames. (Note that fifteen was spelled out to match the word twenty-eight.)</p> <p>When possible, recast the sentence so that it does not begin with a number, especially a number that requires more than two words.</p> <p><i>Example:</i> The fire destroyed 28 filing cabinets, but 15 resisted the flames.</p> <p>Exceptions: See <i>Dimensions and Measurements</i> section and <i>Percentages</i> section.</p> <p>Two Numbers Together—When two numbers come together and one is part of a compound modifier, express one of the numbers in figures and the other in words. As a rule, spell the first number unless the second number would make a significantly shorter word.</p> <p><i>Examples:</i> two 8-room houses 500 four-page pamphlets sixty \$5 bills 150 five-dollar bills</p> <p>Nouns with Numbers or Letters—Capitalize a noun followed by a number or a letter that indicates sequence.</p> <p><i>Example:</i> Appendix I Chapter V Exhibit A Room 234 Section 23</p>

<p>Numbers (continued)</p>	<p>Exceptions: Do not capitalize the nouns <i>line, note, page, paragraph, size, step, and verse</i>. <i>Examples:</i> note 1 page 344 paragraph 2a</p> <p>Ordinal Numbers—Spell out numbers one through ten for ordinal numbers which designate place in a sequence. <i>Examples:</i> 1614 Ninth Street the second claimant the 21st century 20th-century art</p> <p>Decimal Numbers—Do not add a zero to whole numbers after the decimal point. <i>Example:</i> The Budget provides \$13.6 million, \$4 million, and \$8.7 million for funding these programs.</p> <p>Dimensions and Measurements—Always use numbers to indicate depth, height, length, width, temperature, clock time, and any other measurements that have technical significance. This rule applies even to measurements that include the numbers one through ten. Also, spell out the words that denote units of measurement. <i>Examples:</i> The package weighed 7 pounds 3 ounces. (No commas needed between the units of measurement.) Because he is 7 feet 2 inches tall, the Director must duck under some doorways. The 7-foot-2-inch Director played college basketball. (Note the use of hyphens in the compound modifier “7-foot-2-inch.”)</p> <p>Cent Notations in Text—For amounts under a dollar, use figures and the word “cents.” <i>Example:</i> The Motor Vehicle Fuel License Tax Law also applies an excise tax of 2 cents per gallon on aircraft jet fuel sold at the retail level.</p> <p>Dollar Notations in Text—Reflect dollar notations in text as follows: Thousands \$487,000 (round up or down as appropriate with no decimal) Millions \$3.4 million (round to one decimal place) Billions \$9.796 billion (do not reflect as \$9,796 million)</p> <p>To prevent misunderstanding, place the word <i>million, billion, or trillion</i> after each figure in a pair or group: <i>Example:</i> Assessments increased from \$3 million to \$6 million. Not: Assessments increased from \$3 to \$6 million.</p> <p>Dollar Notations in Charts/Tables—In chart or table headings, spell out Dollars in Thousands/Millions/Billions, do not use dollar sign (\$) or abbreviations.</p>
<p>Parentheses</p>	<p>When a parenthetical element falls within another parenthetical element, enclose the smaller element in brackets and enclose the larger element in parentheses. <i>Example:</i> Scalzo said on television yesterday that prices would begin to fall sharply. (However, in an article published in the Times [May 15, 1998], he was quoted as saying that prices would remain steady for the foreseeable future.)</p>
<p>Percentages</p>	<p>Always express percentages in figures, including numbers from 1-10. Always spell “percent” in text, do not use the % sign. <i>Example:</i> Mortgage rates increased from 6 percent to 7 percent. The department expects to receive a 25 percent increase in reimbursements.</p>

<p>Percentages (continued)</p>	<p>It is acceptable to use a percent symbol in <i>figures</i> to represent proportions of funding. <i>Example:</i> As in the data labels in a pie or bar chart.</p> <p>Fractional percentages should be presented in numeric form. <i>Example:</i> 1.1 percent, 10.3 percent</p> <p>For fractions of 1 percent, add a zero before the decimal. <i>Example:</i> 0.8 percent</p>
<p>Quotations</p>	<p>Periods and commas always go inside the closing quotation mark. <i>Examples:</i> The price tag on the leather sofa was clearly marked “Sold.” Their latest article, “Scanning the Future,” will appear in next month’s issue of <i>Inc.</i> magazine.</p> <p>Semicolons and colons always go outside the closing quotation mark. <i>Example:</i> Please send me the following items from the file labeled “In Process”: the latest draft of the Berryman agreement and FASB Statement 33.</p>
<p>Statute Authority</p>	<p>When citing new legislation and/or legislative changes, identify the statutory authority (Chapter xxx, Statutes of 19xx). After referencing a legal citation (i.e., Chapter xx, Statutes of 19xx), it is not necessary to restate the full legal citation; simply refer to it as “Chapter.” <i>Example:</i> Chapter xx, Statutes of 19xx, provides for a general salary increase. Specifically, this Chapter states that all Department of Finance employees should receive a 10 percent cost-of-living adjustment.</p> <p>When referring to a legislative bill, cite year of legislation (SB 120 of 19xx). Once a bill has become a law, always use the statutory citing rather than the bill number. However, you may also use the following reference: <i>Example:</i> Chapter 1145, Statutes of 1996 (SB 350), allows State employees to have the day before Christmas off.</p>
<p>Titles of Books & Periodicals</p>	<p>Italicize titles of books, magazines, journals, and newspapers. <i>Examples:</i> The editors just completed <i>The Style Manual to End All Style Manuals</i>. Scrooge McDuck appeared on the cover of <i>Fortune</i>. An article about our controversial report appeared on the front page of <i>The New York Times</i>.</p> <p>Note: Do not capitalize the article <i>the</i> at the beginning of a title unless the article is an official part of the title.</p> <p>Place quotation marks around titles of shorter works, including chapters, articles, essays, and television or radio shows. <i>Examples:</i> H.W. Janson discusses urban planning and renewal in “Twentieth-Century Architecture,” the final chapter in his highly regarded <i>History of Art</i>. The Sunday newspaper carried an article titled “It takes a Bureaucratic Village.” Our public television station has decided to broadcast “This Old House” every weekend.</p>
<p>Formatting</p>	<p>Introduction: Readability is one key element we need to strive for in the written work. Readability refers to whether an extended amount of text is easy to read. What makes for good design is an “invisibility.” That is, whenever a feature, such as a typeface becomes noticeable, the text becomes slightly less readable—we want the message conveyed, not the elements noticed. Be consciously tasteful in selecting your design elements. Every time you resist a flashy but unnecessary special effect, you gain credibility with your readers.</p> <p>Remember, the more professional it looks, the more credible it will be perceived.</p>
<p>Caps vs. Lowercase</p>	<p>We don’t read letter by letter—we read in phrases. A significant factor in our recognition of words is the shape of the word. But when words are set in all caps, every word has a rectangular shape and we have to go back to reading the letters. <i>Example:</i> FOR BETTER READABILITY AVOID ALL CAPS.</p>



Caps vs. Lowercase (continued)	<ul style="list-style-type: none"> • Save all-caps for headlines • Never use all-cap-script in any instance Example: <i>THEY ARE VERY DIFFICULT TO DECIPHER</i>
Emphasis	<p>Never use underlined text—In the old days when we only had the typewriter, underlining was the only tool available for emphasis. Today we avoid underlining completely because we have the option of using boldface, italics, and varied point sizes.</p> <ul style="list-style-type: none"> • Bold text shouts. • Italicized text <i>whispers</i>. • To add hierarchy emphasis, change the point size or the typeface for contrast. • Italics are used for publication titles. <p>Note: Writing instructional manuals may be an exception to this general guideline.</p>
Internet References to Addresses	<p>When referencing an internet or an electronic mail (e-mail) address in a document or correspondence, use lower case letters (no bold, all-caps, italics, or underline).</p> <p>Example: <i>http://www.dof.ca.gov</i></p>
Other Hints	<p>Never use hyphens in place of a dash—always use an em dash. MS Word can be configured to automatically convert two hyphens (without spaces before or after) to an em dash by using the Autocorrect function.</p> <p>Never use periods for leaders—MS Word allows you to set leaders in your tab setup.</p> <p>Never use spaces instead of tabs—You will never be able to accurately align text that is indented with spaces—what you see on the screen probably won’t be what prints out. Learn to set tabs—they can be most valuable tools.</p>
Specifics	
Specific Formatting Instructions for Budget Units	<p>When preparing tables and charts for placement in the Budget Summary or May Revision publication(s), use the word <i>Figure</i> for both tables and charts. Use the corresponding number in the MS Excel file.</p> <p>Nontraditional Sections: Figure XX</p> <p>The Information Design Unit will determine the alphabetizing of the figures (Figure A-Z) in the nontraditional section once all of the charts and tables are received.</p> <p>Traditional Sections:</p> <ul style="list-style-type: none"> Economic Outlook—Figure ECON-1 Revenue Estimates—Figure REV-1 Demographic Outlook—Figure DEM-1 Elementary and Secondary Education—Figure K12-1 Higher Education—Figure HIED-1 Health and Human Services—Figure HHS-1 Public Safety—Figure PUB-1 California Environmental Protection Agency—Figure EPA-1 Natural Resources—Figure NR-1 Trade and Commerce—Figure TC-1 Business, Transportation, and Housing—Figure BTH-1 General Government—Figure GG-1
Specific Editing Instructions for Budget Units	<p>Introduction—The DOF is responsible for writing, reviewing, and editing various budget documents, including the Governor’s Budget Summary, the Governor’s Budget, and the Salaries and Wages Supplement (Schedule 7A). In some instances, departments will submit budget documents that are very difficult to read, decipher, or understand the change requested. It is the department’s responsibility to submit clear and legible information for review. DOF budget staff must make a call as to whether to correct the documents or return them to the department. Sometimes returning the documents to the department is not an option due to time constraints and other priorities. Corrections to budget documents should be indicated in accordance with the following guidelines:</p>

Specific Editing Instructions for Budget Units
(continued)

- Clearly communicate all changes to narrative and numbers (positions/dollars).
- When feasible, use the balloon and insert method or attach a separate sheet of paper (e.g., Attachment I, II, III, etc.) with the requested change.
- Attachments to budget documents must be on 8 1/2 x 11 inch white bond paper.
- Text should be typed using 12 point font, on one side only, and double-spaced when possible.
- The organization code, department name, and date should be clearly marked on all Attachments or Inserts.
- Attachments or Insert numbers must be clearly marked (Attachment or Insert I, II, etc.) and cross-referenced.
- Ensure all changes are legible so the reader/keyboarder can easily understand and/or make the change.
- Use the standard editing symbols in the following section.

Proofreading Marks

Editing Mark

Mark in Margin

Delete word

travel and expense claims

Replace word

travel and expense claims

mileage

Narrative crossed out by mistake

Community Program Development

stet

Set lower case

~~S~~ate

lc

Set capital

state

cap

Set boldface

state

Bf

Insert period

employment programs

.

Delete several lines or paragraphs

The grant program provides grants to local government and funds for joint State/Federal projects.

Insert word/words

The grant program provides grants to alleviate

Intended

Insert several lines or paragraphs where sufficient space doesn't exist

The grant program provides to local government to alleviate

Insert I

Make new paragraph

finished. **The**

¶

Run sentences together	<div> <div>finished.</div> <div> <div>The</div> <div>run in</div> </div> </div>
Indent one space	<div> <div>To accomplish this objective,</div> <div>the department</div> </div>
Indent two spaces	<div> <div>To accomplish this objective,</div> <div>the department</div> </div>
Set flush	<div> <div>To accomplish this objective,</div> <div>the department</div> </div>
Set centered	<div> <div>Property Management Services Program</div> <div>center</div> </div>
Italics	<div> <div>Federal Trust Fund</div> <div>ital</div> </div>

Preferred Word Choices, Usages, and Spellings	
ad hoc	A Latin phrase meaning "for a particular purpose."
affect vs. effect	<p>As a verb, <i>affect</i> means to influence or change as well as to pretend or assume. <i>Examples:</i> Implementation of our recommendations will not <i>affect</i> [change] the agency's organizational structure. He <i>affects</i> [assumes] an innocent manner.</p> <p>As a verb, <i>effect</i> means to cause or bring about. <i>Example:</i> The director intends to <i>effect</i> many changes in the department.</p> <p>As a noun, <i>effect</i> indicates a result or impression. <i>Example:</i> We could not assess the full <i>effect</i> of the automated system.</p> <p>Note that we generally use <i>affect</i> as a verb and <i>effect</i> as a noun.</p>
although vs. while	<p>Both words introduce dependent clauses. Use <i>although</i> to mean "even if." Use <i>while</i> to mean "during the time that" and to suggest a temporal relationship.</p> <p><i>Examples:</i> <i>Although</i> it had suffered budget cuts, the department could have managed its programs more effectively contractors were installing the new computer system, the department had difficulty running its programs. <i>While</i> contractors were installing the new computer system, the department had difficulty running its programs.</p>
among vs. between	<p>Use the preposition <i>among</i> when referring to more than two persons or things; use <i>between</i> when referring to two persons or things.</p> <p><i>Examples:</i> The grant divides the funds <i>among</i> the three agencies. We tried to distinguish <i>between</i> the two adults.</p>

assure vs. ensure vs. insure	<p><i>Merriam Webster's Collegiate Dictionary</i>, 10th edition, discusses these verbs' connotations.</p> <p><i>Assure</i>, <i>ensure</i>, and <i>insure</i> all mean to make secure or certain. <i>Assure</i> refers to persons, and it alone has the sense of setting a person's mind at rest: <i>to assure a leader of one's loyalty</i>. All three verbs may be applied to the act of making something certain: <i>Success is assured</i> (or <i>ensured</i> or <i>insured</i>). <i>Ensure</i> and <i>insure</i> also mean to make secure from harm: <i>to ensure</i> (or <i>insure</i>) a nation against famine. Only <i>insure</i> is now widely used in the sense of guaranteeing life or property against risk.</p> <p>Note that we use <i>ensure</i> (rather than <i>insure</i>, which often indicates action related to the insurance industry) to mean "the taking of necessary measures beforehand."</p>								
because vs. since	<p>Use <i>because</i> to point to an obvious cause-effect relationship, and reserve <i>since</i> to denote temporal relationships or a logical sequence of events in which time plays a part:</p> <p><i>Examples:</i> We conducted the audit <i>because</i> the Joint Legislative Audit Committee asked us to do so. <i>Because</i> our report revealed so many fiscal errors, the agency decided to reorganize its operations completed. We have examined no additional files <i>since</i> we reviewed those documents last Wednesday. <i>Since</i> we have been here, the crowds have scattered.</p>								
between vs. among	See entry for <i>among</i> vs. <i>between</i> .								
DOF vs. Finance	To reduce the number of acronyms in our documents, the use of Finance (rather than DOF as the abbreviation for the Department of Finance) is recommended.								
California Constitution	Capitalize this formal title.								
Co	<p>This prefix usually needs no hyphen unless the hyphen is necessary to prevent misreading or the dictionary shows the word spelled with a hyphen.</p> <table> <tr> <td>Examples: coauthor</td><td>co-officiate</td></tr> <tr> <td>cofounder</td><td>co-op</td></tr> <tr> <td>cooperation</td><td>co-organize</td></tr> <tr> <td>coworker</td><td>o-payment</td></tr> </table>	Examples: coauthor	co-officiate	cofounder	co-op	cooperation	co-organize	coworker	o-payment
Examples: coauthor	co-officiate								
cofounder	co-op								
cooperation	co-organize								
coworker	o-payment								
cost-saving	<p>adjective—hyphenate</p> <p><i>Example:</i> The department intends to take cost-saving measures.</p>								
cost savings	<p>noun—two words</p> <p><i>Example:</i> We analyzed the cost savings that resulted from the agency's actions.</p>								
effect vs. affect	See entry for <i>affect</i> vs. <i>effect</i> .								
e.g. vs. i.e.	Latin words and phrases. e.g. means "for example" and i.e. means "that is."								
ensure vs. insure vs. assure	See entry for <i>assure</i> vs. <i>ensure</i> vs. <i>insure</i> .								
et al.	Latin abbreviation that appears in the titles of legal documents, court cases, or other types of documents meaning "and other people."								
full-time	<p>adjective or adverb—hyphenate</p> <p><i>Examples:</i> Leonard has a full-time job. However, he would prefer not to work full-time.</p>								

General Fund/general fund	Capitalize references to the State's General Fund; lowercase references to any other entity's general fund.
health care	compound adjective or noun—two words <i>Examples:</i> The company offers comprehensive health care insurance. John wanted a career in health care.
i.e. vs. e.g.	See the entry for e.g. vs. i.e.
impact	As a noun, this words means a significant or major effect. <i>Examples:</i> The presentation had an <i>impact</i> on the audience. Do not use <i>impact</i> as a verb. Incorrect: The decision will <i>impact</i> the department. Correct: The decision will affect the department.
insure vs. ensure vs. assure	See the entry for <i>assure</i> vs. <i>ensure</i> vs. <i>insure</i> .
irregardless	Use <i>regardless</i> .
its	possessive form of the pronoun <i>it</i> <i>Example:</i> When we checked the file cabinet, we discovered that someone had tampered with <i>its</i> lock.
it's	it is (contraction) <i>Example:</i> <i>It's a sure bet that Doug will be late for the interview.</i>
long-term	compound adjective—hyphenate <i>Example:</i> We have a <i>long-term</i> plan for accomplishing our mission.
long term	as the object of a preposition—two words <i>Example:</i> Your solution will not work for the <i>long term</i> .
money/moneys	To appeal to the general reader, write money rather than moneys whenever possible. Do not use monies.
multi	This prefix usually requires no hyphen unless the following word begins with an “i” or the entire word could be misread. <i>Examples:</i> multicolor multi-industry multifaceted multi-ply multipurpose
non	This prefix usually requires no hyphen unless a capitalized word follows: <i>Examples:</i> nonessential noncompliance nonfederal non-American
Onetime One-time	adjective or adverb—one word (meaning former) <i>Example:</i> Phil Isenberg was a <i>onetime</i> mayor of Sacramento. adjective-hyphenated (meaning having been only once) <i>Example:</i> Will Jesse Ventura be a <i>one-time</i> governor?

ongoing	adjective or adverb—one word <i>Example:</i> ongoing investigation
principal vs. principle	According to the <i>Associated Press Stylebook</i> , the noun or adjective <i>principal</i> designates "someone or something first in importance, rank, authority, or degree." <i>Examples:</i> Dr. Snowden is the school's <i>principal</i> . We applauded the <i>principal</i> actor in the repertory theater. Fiscal mismanagement was the unit's <i>principal</i> problem. The word <i>principle</i> , which functions only as a noun, means a fundamental truth, code, or guiding force. <i>Example:</i> The <i>principle</i> of liberty motivated the colonists. <i>We used basic principles of accounting during our review.</i>
re	As a rule, the prefix re (meaning "again") should not be followed by a hyphen. A few words require the hyphen so that they can be distinguished from other words with the same spelling but a different meaning. <i>Examples:</i> reelection reevaluate recover from an illness (vs. re-cover a chair)
short-term	compound adjective—hyphenate <i>Example:</i> He made some <i>short-term</i> investments.
short term	as the object of a preposition—two words <i>Example:</i> That strategy will work only for the <i>short term</i> .
since vs. because	See entry for <i>because</i> vs. <i>since</i> .
staff	This collective noun takes a plural or singular verb, but keep the verb form consistent throughout the document—or at least throughout a section or subsection.
that vs. which	Use <i>that</i> to introduce essential clauses that are necessary to the reader's understanding of the sentence. Do not place commas around clauses introduced by <i>that</i> . <i>Example:</i> The unit <i>that</i> handles accounts receivable is the subject of our review. Use <i>which</i> to introduce nonessential (interrupter) clauses and place commas around such clauses. <i>Example:</i> The department, <i>which</i> has its headquarters in Sacramento, is the subject of our review. For both essential and nonessential clauses, substitute <i>who</i> for <i>that</i> or <i>which</i> when the clauses refer to individuals. <i>Examples:</i> Writers <i>who</i> do not review their work should not be surprised at editor's corrections. Editors, <i>who</i> need to take breaks periodically, sometimes overlook errors.
under	This prefix usually requires no hyphen: <i>Examples:</i> underdeveloped underemployed underpaid
which vs. that	See entry for <i>that</i> vs. <i>which</i> .
while vs. although	See entry for <i>although</i> vs. <i>while</i> .

Budget Bill Language

For Budget Bill Language ONLY

Check for:

- **Chapter XXX of the Statutes of XXXX** (not *Chapter XXX, Statutes of XXXX*)
- The amount appropriated **in** this item schedule (not *by* this item)
- state not State
- **Controller** not State Controller
- **Proposition 98: For Prop 98 items, language should read:**
For local assistance, Department of XXXXX (Proposition 98),
- **Transfer items** : language should read:
For transfer by the Controller from fund name (EXCEPT General Fund) to (fund name)
- For support of (local assistance)..... payable from (fund name) EXCEPT GENERAL FUND
- For subsidiary items, the language should read:
For support (local assistance) of for payment to Item XXXX-XXX-XXXX, payable from fund name (EXCEPT General Fund)
- **Section XXXX of the Government Code** not Government Code Section XXXX (ALL CODE SECTIONS)
- Budget Act of XXXX should be followed by the Chapter (i.e., **Budget Act of 1998, Ch. 324, Stats. 1998**)
- **Reappropriations:** (Item XXXX-490 through 494)
Language should read “balance of the appropriation”
- **Reversions:** (Item XXXX-495 through 500)
Language should read “unencumbered balance of the appropriation”